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Attorneys for Axis Reinsurance Company

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x	
In re	: Chapter 11
REFCO, INC., et al.,	: Case No. 05-60006 (RDD)
Debtors.	: Jointly Administered
----- x	
AXIS REINSURANCE COMPANY,	: Plaintiff,
v.	: Adv. Proc. No. 07-01712-rdd
PHILLIP R. BENNETT, et al.,	: Defendants.
----- x	
TONE N. GRANT, et al.,	: Plaintiffs,
v.	: Adv. Proc. No. 07-2005-rdd
AXIS REINSURANCE COMPANY,	: Defendant.
----- x	
LEO R. BREITMAN, et al.,	:

Plaintiffs, :
v. : Adv. Proc. No. 07-2032-rdd
: :
AXIS REINSURANCE COMPANY, :
: :
Defendant. :
: :
----- x

NOTICE OF APPEAL

Axis Reinsurance Company (“Axis”), by counsel, hereby respectfully appeals under 28 U.S.C. § 158(a) from that portion of the Order of Bankruptcy Court Judge Robert D. Drain granting summary judgment motions against Axis requiring Axis to advance defense costs prior to an adjudication of coverage, entered in this Adversary Proceeding on the 19th day of October, 2007.

The names of all parties to the order appealed from and the names, addresses, and telephone numbers of their respective attorneys are listed in Exhibit A, attached hereto.

Dated: October 22, 2007

Signed: 
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EXHIBIT A

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